IMPROVEMENT.
Of City of Bombay . . . . . Bom.Act4,1898.

1. Preliminary.

Bom. Act 4, 1898, extends to City of Bombay only; Indian Telegraph Act, 1885, or Indian Railways Act, 1890, not affected . „ s.1.
Definitions . . . . . „ ss.2,40(2),(3), 71,73,93(2).

2. Constitution of Board of Trustees.

Constitution and incorporation of Board charged with execution of Act . . . . . „ ss.3,4.
Election, nomination, term of office, disqualification, vacation of office of trustees; filling of casual vacancies . . . . „ ss.5to15.
Chairman to be appointed by Government and to be a trustee: remuneration of; to be whole-time officer; leave of absence; acting appointment; duties of . . . . . „ ss.9,16,21,22.
Remuneration of trustees other than Chairman . . . „ s.17.
Restriction on trustee voting or discussing matters in which he is interested . . . . . „ s.15(2).
Continuing trustees to act notwithstanding vacancy . . . „ s.18(1).
Penalty for trustee being interested in contracts with the Board . „ s.98.

3. Rights, Powers and Duties of Board of Trustees.

Administration of act vested in Board . . . . . Bom.Act4,1898,s.3.
Improvement scheme; power to make on receipt of official representation from Municipal Commissioner regarding unhealthiness, etc., of any area: particulars to be provided; matters to be considered . . . . . „ ss.23to26.
Street scheme: power to make: particulars to be provided . „ ss.30,31.
Improvement in Street scheme: procedure on completion of scheme: notices: sanction of government to scheme; execution of scheme: power to alter scheme . . . . . „ ss.27to29,32.
Reclamation scheme; power to make; matters to be provided; procedure on completion of scheme; notices: sanction of Government to scheme; execution of scheme; saving of Government from liability for loss or damage suffered by any person . „ ss.33to37.
Police accommodation scheme; power to make; particulars to be provided; procedure; lease of building to Government for police purposes; building to vest in His Majesty after term of lease . . . . . „ ss.38to40(am. Bom.Act3,1907,s.23).
Street, land, etc., vested in Corporation to vest temporarily in Board if required for any scheme; cost of acquiring land; exercise by Board of certain powers of Municipal authorities under Bom. Act III of 1888 and Ben. Act I of 1874: saving of rights or powers of municipal authorities over municipal drains or waterworks . . . . . Bom.Act4,1898,ss.41to44.
Streets; minimum width of new streets; streets and open spaces on completion of scheme to be transferred to and maintained by Corporation; disputes to be determined by Government . „ s.45.
Acquisition of land; special procedure; application of Act 1, 1894 . . . . . „ ss.46to50.

IMPROVEMENT—*contd.*

3. Rights, Powers and Duties of Board of Trustees—*contd.*

Properties vested in Board; period of vesting; power of Government or Corporation to resume lands required for public purposes; payment of value of land resumed: revesting of property in His Majesty or in Corporation	Bom. Act 4, 1898,	ss. 60 to 62, 51.
General power of Board to acquire, hold and dispose of property	,,	s. 63.
Power to apply certain lands vested in Board for purposes of any scheme: adjustment of value of land so applied	,,	ss. 65, 66.

4. Finance.

Borrowing powers: form of debentures: sinking fund, provision for	Bom. Act 4, 1898,	ss. 52 to 59.
Capital debts due by Board	,,	ss. 67, 69.
Interest payable by Board	,,	ss. 68, 69(2).
Application of sale-proceeds of Board's property	,,	s. 64.
Rents and profits from reclaimed areas, right of Board to	,,	ss. 70, 71.
Payment to be made annually to Board from Municipal Fund or by Board to Municipal Commissioner	,,	ss. 72, 73.
Payments to be made by Government to Board	,,	s. 74.
Fines and damages recovered to be paid to Board	,,	s. 101.
Expenditure, apportionment of between capital and revenue; Capital account	,,	s. 75.
General account; moneys credited to, how applied	,,	ss. 76-78.
Disposal of balances	,,	s. 79.
Attachment of rents and income by Government	,,	s. 82.
Municipal Fund to be guarantee for fulfilment of certain liabilities of Board	,,	ss. 80, 81.
Accounts, Estimates and Audit	,,	ss. 75-78, 83-89.
Penalty for failing to appear before auditor, etc.	,,	s. 100.

5. Conduct of Business.

Proceedings of Board, not affected by vacancy; meetings of Board: minutes to be kept; appointment of committees; Chairman to preside; questions to be decided by majority of votes; casting vote; act of Board, committee or servant not affected by informality of appointment or disqualification of trustee	Bom. Act 4, 1898,	s. 18.
Contracts, execution of: custody of seal	,,	s. 19.
Engraving, etc., of Chairman's signature	,,	s. 19A.
Power to compound for claims	,,	s. 20.
Officers and servants: strength of staff; appointment	,,	ss. 90-93.
Penalty for officer or servant being interested in contract with Board or for obtaining, etc., any illegal gratification	,,	ss. 98, 99.

6. Miscellaneous.

Power of Board to make bye-laws and to attach penalties for infringement	,,	ss. 94-97.
Cognizance of offences against Act	,,	s. 101.
Act required to be done on public holiday may be done on next day	,,	s. 102.

IMPROVEMENT—*concld.*

6. Miscellaneous—*contd.*

Distances to be measured in straight line or horizontal plane . Bom.Act4,1838,s.103.
Suits for things done under Act: previous notice: limitation . „ s.104.

IMPROVEMENTS.

Defined. *See* WORDS AND PHRASES.

Made by holder under defective title. *See* TRANSFER OF PROPERTY, A, 3.

Agricultural:

Power of Government to lend money for. *See* LOAN, B, 3 (*a*), (*c*).

Rights of landlord and tenant when improvement made:

See LANDLORD AND TENANT, III, A, 5; IV, A, 5; VI, 2 (*a*); VIII, A, 2 (*a*); IX, 5; X, 2; XI, A, 5.

INAM COMMISSIONER, BOMBAY. *See* LAND-REVENUE, VII, A, 3 (*b*).

INAM LANDS. *See* REVENUE-FREE LANDS.

INAMDARS.

In Bombay Presidency; judicial powers of. *See* CIVIL COURTS, VI, B.

INCOME-TAX.

1. Preliminary.

Act 2, 1886, extends to whole of British India and, for certain purposes, to Native States . . . . . Act2,1886,s.1.
„ „ declared in force in the Santhál Parganas . Reg.3,1872,s.3.
„ „ „ „ in Upper Burma except Shan States Act13,1898,s.4,Sch.1.
Definitions . . . . . Act2,1886,s.3.

2. Liability to Tax.

What incomes liable, and at what rates . . . . . „ s.4,Sch.II.
Certain sources of income exempted . . . . . „ s.5.
Power of Governor General in Council to make further exemptions . . . . . „ s.6.
Power of Governor General in Council, to exempt profits of Co-operative Credit Societies . . . . . Act10,1904,s.25.

3. Collection, Assessment and Recovery of Tax.

Salaries, Pensions and Gratuities:

Deduction of tax on payment of . . . . . Act2,1886,ss.7to9.
Annual returns to be furnished by Local Authorities, Companies and public bodies to facilitate recovery of tax on . „ s.10.

Profits of Companies:

Annual statement of, to be furnished . . . . . „ s.11.
Power of Collector to require production of Company's accounts „ s.12(*1*).
„ „ determine assessment of . . . . „ s.12(*2*).

Interest on Securities:

Deduction of tax on payment of . . . . . „ s.13.

Other sources of income:

Collector to determine persons chargeable and amount of assessment; his procedure . . . . . „ ss.14to18.